

STATE OF ARKANSAS  
DEPARTMENT OF FINANCE & ADMINISTRATION  
MOTOR FUEL TAX SECTION  
P. O. BOX 1752 LITTLE ROCK, AR 72203-1752  
PHONE (501) 682-4800

GASOLINE FIRST RECEIVER

<input type="checkbox"/> CHECK HERE IF FILING AMENDED REPORT	<input type="checkbox"/> CHECK IF THIS IS A FINAL REPORT
NAME	ACCOUNT NUMBER 0 0 0 0
P O BOX	FEIN
STREET	YEAR MONTH NUMERICAL REPORT MONTH
CITY STATE AND ZIP	PHONE NUMBER

FOLLOW INSTRUCTIONS ON REVERSE SIDE OF THIS FORM IN PREPARING REPORT

1. GALLONS RECEIVED TAX PAID (FORM R SCHEDULE TYPE 1).....	
2. GALLONS RECEIVED IN ARKANSAS TAX UNPAID (FORM R SCHEDULE TYPE 2).....	
3. GALLONS IMPORTED FROM ANOTHER STATE (FORM R SCHEDULE TYPE 3).....	
4. TOTAL RECEIVED IN ARKANSAS (TOTAL LINES 1,2,& 3).....	
5. FUEL SOLD OUT OF STATE (FORM D SCHEDULE TYPE 7).....	
6. AVIATION GASOLINE (FORM D SCHEDULE TYPE 10B).....	
7. SALES TO U S GOVERNMENT (FORM D SCHEDULE TYPE 8).....	
8. TAX PAID PURCHASES (FORM R SCHEDULE TYPE 1).....	
9. CASUALTY LOSSES (FORM D SCHEDULE TYPE 10H).....	
10. BORDER ZONE (FORM D SCHEDULE TYPES 5I / 5J/ 5K/ 5L/ 5M /5N).....	
11. TOTAL DEDUCTIONS (LINE 5 THRU 10).....	
12. ARKANSAS TAXABLE GALLONS (LINE 4 MINUS LINE 11).....	
13. LESS 3% OF FIRST 1,000,000 GALLONS.....	
14. ARKANSAS TAXABLE GALLONS ( LINE 12 MINUS LINE 13).....	

COMPUTATION OF TAX

15. AR GALLONS.....	AR TAX DUE @ . 215.....
16. MO BZ GALLONS..... 5I	MO TAX DUE @ .18.....
17. OK BZ GALLONS..... 5J	OK TAX DUE @ .17.....
18. TX BZ GALLONS..... 5K	TX TAX DUE @ .21.....
19. LA BZ GALLONS..... 5L	LA TAX DUE @ .21.....
20. MS BZ GALLONS..... 5M	MS TAX DUE @ .19.....
21 TN BZ GALLONS..... 5N	TN TAX DUE @ .21.....
22. NET GALLONS.....	
23.. CREDIT FROM PRIOR MONTH (\$) (OVER \$ 1.00).....	
24. TOTAL TAX REMITTED OR CREDIT (EFT TAX TYPE 05101).....	

The Undersigned, hereby declare under penalties of law that the information provided above is true and correct to the best of my knowledge.

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

## GENERAL INFORMATION

Every licensed distributor shall on or before the 25<sup>th</sup> day of each calendar month, file with the Commissioner of Revenue a report accounting for all motor fuels handled during the preceding month. Even when an account has NO activity.

All reports are to be postmarked by the 25<sup>th</sup> of the month. Any report received with a U S postmark after the 25<sup>th</sup> or any EFT payment made after the EFT due date will be considered delinquent and applicable penalties will be assessed. Payments for amended reports and assessments are to be made by check.

All supporting schedules must contain detail information for each line and column. Supporting schedules are not required to be filed with no activity reports.

Arkansas Tax Code Annotated 26-18-506(b) requires every distributor to keep for a period of six years records, books, and original documents showing all purchases, receipts, losses, sales distribution and use of motor fuels. These records are subject to examination by the Director or his Agent at any reasonable time.

## INSTRUCTIONS FOR FILING REPORT

LINE 1. Enter total gallons purchased tax paid. Form R Schedule Type 1.

LINE 2. Enter total gallons received in Arkansas tax unpaid. Form R Schedule Type 2.

LINE 3. Enter total gallons imported from another state. Form R Schedule Type 3.

LINE 4. Enter total gallons received in Arkansas. Total lines 1, 2, & 3.

LINE 5. Enter total gallons sold out of state. Form D Schedule Type 7.

LINE 6. Enter total gallons aviation gasoline. Form D Schedule Type 10B.

LINE 7. Enter total gallons sold to U S Government. Form D Schedule Type 8.

LINE 8. Enter total gallons purchased tax paid. Form R Schedule Type 1.

LINE 9. Specific losses due to fire, leakage, spillage may be deducted when supported by a detailed Form M.

LINE 10. Enter total gallons sold in qualified border zone areas. Form D Schedule Type 5I and/or 5N.

LINE 11. Total deductions. Lines 5 through 10.

LINE 12. Arkansas taxable gallons. Line 4 minus line 11.

LINE 13. A 3% shrinkage allowance will be allowed on the first one million gallons listed on line 12.

LINE 14. Arkansas taxable gallons. Line 12 minus line 13.

LINES 15 -21. The amount of tax to be paid is figured by entering the gallons in space provided and multiplying by the appropriate tax rate.

LINE 22. The total gallons taxed at Arkansas and border zone rates.

LINE 23. Enter credit from prior month(s) over \$1.00.

LINE 24. Total tax remitted. If credit due check refund or credit. Mail all reports to the Department of Finance and Administration, P O Box 1752, Little Rock, AR 72203-1752.